

**Bienville Parish School Board
Arcadia, Louisiana**

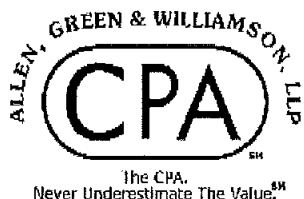
**Student Activity Funds
Agreed-Upon Procedures
June 30, 2013**

**Bienville Parish School Board
Arcadia, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2013**

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Independent Accountant's Report on Applying Agreed-Upon Procedures

Bienville Parish School Board
Arcadia, Louisiana

We have performed the procedures identified as "Procedures" in the following pages, which were agreed to by the management of Bienville Parish School Board, solely to assist users in evaluating the operations of the Student Activity Funds in accordance with School Board policy at each school as of and for the year ended June 30, 2013. The School Board is responsible for the accounting records and for establishing policies and procedures over the Student Activity Funds. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described either for the purpose for which this report has been requested or for any other purpose.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on the procedures. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Board and management of Bienville Parish School Board, and is not intended to be and should not be used by anyone other than those specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Office of the Louisiana Legislative Auditor as a public document.

Allen, Green & Williamson, LLP
ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana
December 24, 2013

**Bienville Parish School Board
Arcadia, Louisiana**

Castor High School

**Bienville Parish School Board
Arcadia, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2013**

Castor High School

Cash and Cash Equivalents

Procedures

Findings

- | | |
|--|---|
| 1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures: | 1. We obtained bank reconciliations for the bank account for September 2012 and April 2013. We noted the following: |
| a. Verify the mathematical accuracy of the reconciliations. | a. No exceptions were noted. |
| b. Agree the balance per the bank statement to the amount on the bank reconciliation. | b. No exceptions were noted. |
| c. Compare the reconciled book balance to the general ledger for the bank account. | c. No exceptions were noted. |
| d. Determine the propriety of deposits in transit. | d. None noted. |
| e. Examine all interfund transfers. | e. None noted. |
| f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements. | f. No exceptions were noted. |
| g. Ensure that all checks on the bank statement are accounted for. | g. No exceptions were noted. |
| h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955. | h. No exceptions were noted. |
| i. Investigate any outstanding checks which are over 90 days old. | i. No exceptions were noted. |

**Bienville Parish School Board
Arcadia, Louisiana**

**Student Activity Funds
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Castor High School

Receipts

Procedures

Findings

- | | |
|--|---|
| 1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days receipts. | 1. We performed a cash count when on the premises and determined that no exceptions were noted. |
| 2. Select fifteen receipts on a random basis and perform the following procedures: | 2. Of the fifteen receipts selected for testing the following exceptions were noted: |
| a. Trace to validated deposit slip. | a. No exceptions were noted. |
| b. Determine deposit was made on a timely basis. | b. There were 5 exceptions noted for untimely deposits. |
| c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total. | c. No exceptions were noted. |
| d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation. | d. There were 9 exceptions noted for insufficient support and documentation provided for concessions. |

**Bienville Parish School Board
Arcadia, Louisiana**

**Student Activity Funds
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Castor High School

Expenditures

Procedures

Findings

- | | |
|--|--|
| 1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation. | 1. We reviewed checks written for August 2013 while on the premises and determined that all bills were paid timely and checks appeared to have proper documentation. |
| 2. Select twenty-five disbursements on a random basis and test for the following attributes: | 2. Of the twenty-five disbursements selected for testing the following exceptions were noted: |
| a. Documentation is canceled to prevent duplicate payment. | a. No exceptions were noted. |
| b. Check is signed by authorized personnel. | b. No exceptions were noted. |
| c. Evidence of receipts of goods or services. | c. No exceptions were noted. |
| d. Invoice amount agrees with check amount. | d. No exceptions were noted. |
| e. Charge is supported by proper documentation. | e. There were 4 exceptions noted. |
| f. Endorsement agrees with payee. | f. Not applicable. |
| g. Invoice date is current when compared to date of check. | g. No exceptions were noted. |
| h. Accounting distribution/classification is consistent and correctly posted. | h. No exceptions were noted. |
| i. Charge appears to be necessary and reasonable. | i. No exceptions were noted. |
| j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy. | j. No exceptions were noted. |

**Bienville Parish School Board
Arcadia, Louisiana**

**Student Activity Funds
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Castor High School

Financial Reporting

Procedures

1. Select 3 months and trace each account balance per the general ledger to the report submitted to the central office.

Findings

1. Selected the months of September 2012, January 2013 and April 2013 for review. No exceptions were noted.

**Bienville Parish School Board
Arcadia, Louisiana**

Gibbsland High School

**Bienville Parish School Board
Arcadia, Louisiana**

**Student Activity Funds
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June 30, 2013**

Gibbsland High School

Cash and Cash Equivalents

<i>Procedures</i>	<i>Findings</i>
1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:	1. We obtained bank reconciliations for the bank account for September 2012 and April 2013. We noted the following:
a. Verify the mathematical accuracy of the reconciliations.	a. No exceptions were noted.
b. Agree the balance per the bank statement to the amount on the bank reconciliation.	b. No exceptions were noted.
c. Compare the reconciled book balance to the general ledger for the bank account.	c. No exceptions were noted.
d. Determine the propriety of deposits in transit.	d. None noted.
e. Examine all interfund transfers.	e. None noted.
f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.	f. No exceptions were noted.
g. Ensure that all checks on the bank statement are accounted for.	g. No exceptions were noted.
h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.	h. No exceptions were noted.
i. Investigate any outstanding checks which are over 90 days old.	i. No exceptions were noted.

**Bienville Parish School Board
Arcadia, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2013**

Gibbsland High School

Receipts

Procedures

Findings

- | | |
|---|---|
| 1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts. | 1. We performed a cash count when on the premises and determined no exceptions were noted. |
| 2. Select fifteen receipts on a random basis and perform the following procedures: | 2. Of the fifteen receipts selected for testing, the following exceptions were noted: |
| a. Trace to validated deposit slip. | a. No exceptions were noted. |
| b. Determine deposit was made on a timely basis. | b. No exceptions were noted. |
| c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total. | c. No exceptions were noted. |
| d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation. | d. There were 2 exceptions noted for insufficient support and documentation provided for concessions. |

**Bienville Parish School Board
Arcadia, Louisiana**

**Student Activity Funds
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June 30, 2013**

Gibbsland High School

Expenditures

<i>Procedures</i>	<i>Findings</i>
1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.	1. We reviewed checks written for August 2013 while on the premises and determined that all bills were paid timely and checks appeared to have proper documentation.
2. Select twenty-five disbursements on a random basis and test for the following attributes:	2. Of the twenty-five disbursements selected for testing, the following exceptions were noted:
a. Documentation is canceled to prevent duplicate payment.	a. No exceptions were noted.
b. Check is signed by authorized personnel.	b. No exceptions were noted.
c. Evidence of receipts of goods or services.	c. No exceptions were noted.
d. Invoice amount agrees with check amount.	d. No exceptions were noted.
e. Charge is supported by proper documentation.	e. No exceptions were noted.
f. Endorsement agrees with payee.	f. Not applicable.
g. Invoice date is current when compared to date of check.	g. There was 1 exception noted for an invoice not being paid timely.
h. Accounting distribution/classification is consistent and correctly posted.	h. No exceptions were noted.
i. Charge appears to be necessary and reasonable.	i. No exceptions were noted.
j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.	j. There were two exceptions noted for sales tax being paid.

**Bienville Parish School Board
Arcadia, Louisiana**

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Gibbsland High School

Financial Reporting

Procedures

1. Select 3 months and trace each account balance per the general ledger to the report submitted to the central office.

Findings

1. Selected the months of September 2012, January 2013 and April 2013 for review. No exceptions were noted.

**Bienville Parish School Board
Arcadia, Louisiana**

Ringgold Elementary School

**Bienville Parish School Board
Arcadia, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
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Ringgold Elementary School

Cash and Cash Equivalents

<i>Procedures</i>	<i>Findings</i>
1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:	1. We obtained bank reconciliations for the bank account for September 2012 and April 2013. We noted the following:
a. Verify the mathematical accuracy of the reconciliations.	a. No exceptions were noted.
b. Agree the balance per the bank statement to the amount on the bank reconciliation.	b. No exceptions were noted.
c. Compare the reconciled book balance to the general ledger for the bank account.	c. No exceptions were noted.
d. Determine the propriety of deposits in transit.	d. None noted.
e. Examine all interfund transfers.	e. None noted.
f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.	f. There were several checks reflected as outstanding that needed to be voided.
g. Ensure that all checks on the bank statement are accounted for.	g. No exceptions were noted.
h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.	h. No exceptions were noted.
i. Investigate any outstanding checks which are over 90 days old.	i. No exceptions were noted.

**Bienville Parish School Board
Arcadia, Louisiana**

**Student Activity Funds
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Ringgold Elementary School

Receipts

Procedures

Findings

- | | |
|---|--|
| 1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts. | 1. We performed a cash count when on the premises and determined that the amount of cash matched the collection receipts, however, the receipt logs were dated 8/14/13 – 9/4/13 resulting in an untimely deposit. It was also noted that the school doesn't have a set amount for petty cash, therefore could not determine if cash count was correct. |
| 2. Select fifteen receipts on a random basis and perform the following procedures: | 2. Of the fifteen receipts selected for testing, the following exceptions were noted: |
| a. Trace to validated deposit slip. | a. No exceptions were noted. |
| b. Determine deposit was made on a timely basis. | b. There were 8 exceptions noted for untimely deposits. |
| c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total. | c. No exceptions were noted. |
| d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation. | d. There were 7 exceptions noted for insufficient support and documentation provided for canteens and vending machines. |

**Bienville Parish School Board
Arcadia, Louisiana**

**Student Activity Funds
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Ringgold Elementary School

Expenditures

Procedures

Findings

- | | |
|--|--|
| 1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation. | 1. We reviewed checks written for August 2013 while on the premises and determined that all bills were paid timely and checks appeared to have proper documentation. |
| 2. Select twenty-five disbursements on a random basis and test for the following attributes: | 2. Of the twenty-five disbursements tested, the following exceptions were noted: |
| a. Documentation is canceled to prevent duplicate payment. | a. There was 1 exception noted for an invoice not being marked as paid. |
| b. Check is signed by authorized personnel. | b. No exceptions were noted. |
| c. Evidence of receipts of goods or services. | c. No exceptions were noted. |
| d. Invoice amount agrees with check amount. | d. There was 1 exception noted for the invoice amount being larger than the check amount. |
| e. Charge is supported by proper documentation. | e. There was 1 exception noted for not providing a receipt for a purchase. |
| f. Endorsement agrees with payee. | f. Not applicable. |
| g. Invoice date is current when compared to date of check. | g. There were 2 exceptions noted for invoices not being paid timely. |
| h. Accounting distribution/classification is consistent and correctly posted. | h. No exceptions were noted. |
| i. Charge appears to be necessary and reasonable. | i. No exceptions were noted. |
| j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy. | j. There was 1 exception noted for sales tax being paid. |

**Bienville Parish School Board
Arcadia, Louisiana**

**Student Activity Funds
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Ringgold School

Financial Reporting

Procedures

1. Select 3 months and trace each account balance per the general ledger to the report submitted to the central office.

Findings

1. Selected the months of September 2012, January 2013 and April 2013 for review. No exceptions were noted.

**Bienville Parish School Board
Arcadia, Louisiana**

Saline High School

**Bienville Parish School Board
Arcadia, Louisiana**

**Student Activity Funds
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June 30, 2013**

Saline High School

Cash and Cash Equivalents

<i>Procedures</i>	<i>Findings</i>
1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:	1. We obtained bank reconciliations for the bank account for September 2012 and April 2013. We noted the following:
a. Verify the mathematical accuracy of the reconciliations.	a. No exceptions were noted.
b. Agree the balance per the bank statement to the amount on the bank reconciliation.	b. No exceptions were noted.
c. Compare the reconciled book balance to the general ledger for the bank account.	c. No exceptions were noted.
d. Determine the propriety of deposits in transit.	d. None noted.
e. Examine all interfund transfers.	e. None noted.
f. Support the outstanding checks by comparing to the checks clearing in subsequent month' bank statements.	f. It was noted that 2 checks were outstanding that should have been voided.
g. Ensure that all checks on the bank statement are accounted for.	g. No exceptions were noted.
h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.	h. No exceptions were noted.
i. Investigate any outstanding checks which are over 90 days old.	i. No exceptions were noted.

**Bienville Parish School Board
Arcadia, Louisiana**

**Student Activity Funds
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June 30, 2013**

Saline High School

Receipts

Procedures

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts.
2. Select fifteen receipts on a random basis and perform the following procedures:
 - a. Trace to validated deposit slip.
 - b. Determine deposit was made on a timely basis.
 - c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
 - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

Findings

1. We performed a cash count when on the premises and determined that no exceptions were noted.
2. Of the fifteen receipts selected for testing, the following exceptions were noted:
 - a. No exceptions were noted.
 - b. There were 6 exceptions noted for untimely deposits.
 - c. No exceptions were noted.
 - d. There were 9 exceptions noted for insufficient support and documentation provided for money collected by teachers and for money collected for concessions.

**Bienville Parish School Board
Arcadia, Louisiana**

**Student Activity Funds
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June 30, 2013**

Saline High School

Expenditures

Procedures

Findings

- | | |
|--|---|
| 1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation. | 1. We reviewed checks written for August 2013 while on the premises and determined that all bills were paid timely and that checks appeared to have proper documentation. |
| 2. Select twenty-five disbursements on a random basis and test for the following attributes: | 2. Of the twenty-five disbursements tested, the following exceptions were noted: |
| a. Documentation is canceled to prevent duplicate payment. | a. No exceptions were noted. |
| b. Check is signed by authorized personnel. | b. No exceptions were noted. |
| c. Evidence of receipts of goods or services. | c. No exceptions were noted. |
| d. Invoice amount agrees with check amount. | d. No exceptions were noted. |
| e. Charge is supported by proper documentation. | e. No exceptions were noted. |
| f. Endorsement agrees with payee. | f. Not applicable. |
| g. Invoice date is current when compared to date of check. | g. There was 1 exception noted for an invoice not being paid timely. |
| h. Accounting distribution/classification is consistent and correctly posted. | h. No exceptions were noted. |
| i. Charge appears to be necessary and reasonable. | i. No exceptions were noted. |
| j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy. | j. There was 1 exception noted for sales tax being paid. |

**Bienville Parish School Board
Arcadia, Louisiana**

**Student Activity Funds
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June 30, 2013**

Saline High School

Financial Reporting

Procedures

1. Select 3 months and trace each account balance per the general ledger to the report submitted to the central office.

Findings

1. We selected the months of September 2012, January 2013 and April 2013. No exceptions were noted.

Board Members

Freddie Blow - District 3
President

Richard Walker - District 7
Vice President

Dan Loe - District 1
Esther Sullivan - District 2
Bonita Reliford - District 4
Martha Grigg - District 5
Larry Knotts - District 6

William Britt
Superintendent

Bienville Parish School Board

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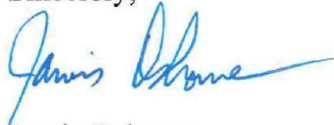
WEB PAGE
www.bpsb.us

December 24, 2013

To Whom It May Concern:

Findings from the Student Activity Fund Agreed-Upon Procedures will be reviewed with the principals and bookkeepers at each of the schools. Each of the principals will respond to the findings and suggest ways to correct the problems.

Sincerely,



Jarvis Osborne
Business Manager